No.

Present: Mr. Advocate
for the petitioners.

Mr. Amol Rattan Singh, Addl. A.G., Punjab
Ms. Ritu Bahri, Deputy Advocate General, Haryana

Mr. , Advocate,
for the respondents.

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(M.M.KUMAR)
JUDGE

(AJAY KUMAR MITTAL)
JUDGE

September 19, 2007
paramjit

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

I.T.R.No. 35 of 1996
Date of Decision:19.9.2007

Commissioner of Income Tax, Jalandhar

--Appellant

Vs.

Sh. Krishan Kumar

--Respondent

Coram: Hon'ble Mr. Justice M.M.Kumar
Hon'ble Mr. Justice Ajay Kumar Mittal

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Present: Mr. Sanjiv Bansal, Advocate
for the revenue.

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M.M.Kumar, J.

At the instance of the revenue, Income Tax Appellate Tribunal, Amritsar Bench, Amritsar has referred two questions of law for the opinion of this Court which are stated to have arisen from its order dated 8.2.1995 passed in ITA No. 457 and 290/ASR/1995 pertaining to the assessment year 1975-76. The questions are as under:-

1."Whether on the facts and in the circumstances of the case, the ITAT is right in law in dismissing the departmental appeal filed against the order of CIT(A) dated 17.1.1989 quashing the reassessment."

2."Whether on the facts and in the circumstances of the case, Ld. ITAT is right in law in holding that the order passed under Section 263 of the Income-tax Act, 1961 has become infructuous?"

When the matter came up for consideration on 11.7.2007,

learned counsel for the revenue requested for some time to produce order dated 28.2.1985 passed under Section 146 of the Income Tax Act, 1961. Despite granting two opportunities, the order has not been produced. It has, however, been stated by referring to letter dated 30.8.2007 that the order dated 28.2.1985 is not available either in the office of the CIT, Jalandhar-I or CIT, Jalandhar-II. A copy of the letter has been taken on record as mark 'A'.

In view of the above, the questions are returned unanswered.

(M.M.KUMAR)
JUDGE

(AJAY KUMAR MITTAL)
JUDGE

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